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April 17, 2025

BY ECF

Honorable Naomi Reice Buchwald
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

Re: Stein et al. v. Skatteforvaltningen, No. 23-cv-02508 (NRB)

Dear Judge Buchwald:

We write on behalf of defendant/counterclaim plaintiff Skatteforvaltningen (“SKAT”) in response to the April 13, 2025 letter motion filed by plaintiffs/counterclaim defendants Stein and Lhote and nominal defendant/counterclaim defendant McGee (ECF No. 170).

Stein, Lhote, and McGee’s letter indicates that four of the documents used to refresh Marshall Miller’s memory in preparing his witness statement are yet unproduced to SKAT. (*See* ECF No. 170 at 3 (describing Exhibits 612-A through 612-D).) Under Federal Rule of Evidence 612(b), SKAT is entitled to these documents. *See, e.g., Aviles v. S&P Global, Inc.*, 583 F. Supp.3d 499, 504-05 (S.D.N.Y. 2022) (writings used to refresh memory “either while testifying or, in the discretion of the court, before testifying shall be produced to facilitate cross-examination”). Stein, Lhote, and McGee do not dispute that they are required to produce the documents but seek permission to redact portions not used to refresh Miller’s memory and over which they claim privilege protections. SKAT does not object to the proposed redactions to Exhibits 612-A through 612-C as described in Stein, Lhote, and McGee’s letter.

In light of the imminence of trial, the limited number of documents at issue and the fact that counsel for Stein, Lhote, and McGee has already identified the exact portions of the documents that require redaction, SKAT respectfully requests that the Court order the immediate production of the redacted documents pursuant to Rule 612(b).

Respectfully submitted,

/s/ Marc A. Weinstein
Marc A. Weinstein

cc: all counsel of record (via ECF)